

KAI !GARIB MUNICIPALITY



**FINAL BUDGET REPORT
MTREF 2016-2017**

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials.

PART 1 - ANNUAL BUDGET

Section 1 - Mayor's Report

Introduction:

It is with great pleasure that I present the 2016/2017 Draft Annual Budget to the Council for consideration.

The budget tabled does not meet the requirements yet, however we strive towards a budget that complies with the latest budget regulations as well as the requirements of the National Treasury. The municipality continues to refine the budgeting processes, for which I must thank the Chief Financial Officer and his staff for the tremendous effort.

The assumptions the draft annual budget is based on, are fully disclosed in the executive summary of the draft budget documentation. Unfortunately, I must report that the municipality is in a dire cash flow position and unless drastic measures, including full cooperation from the Council and the Management team, are being taken, the municipality's sustainability is in serious doubt.

According to treasury requirements and previous circulars municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts. Municipalities were also requested to pay particular attention to managing all revenue and cash streams effectively and carefully evaluate all spending decisions.

During the review of the financial status of the municipality undertaken in the drafting of the mid-year report and with the compilation of the Adjustment Budget, it became clear that further attention would have to be paid to managing the cash streams of the municipality more effectively and that all spending decisions will have to undergo even stricter evaluations to ensure that funds are spent only on necessities and that the spending is economic, efficient and effective.

Recommendations

It is recommended:

- 1) that the Council approves the Drat Annual Budget for the MTREF 2016/2017
- 2) That further investigation should take place with regard to cost reflective tariffs for the services rendered by KGM.
- 3) That the Service Delivery Budget and Implementation Plan (SDBIP) be adjusted accordingly and approved in line with the legislative requirements

Section 2 - Budget Related Resolutions

DRAFT ANNUAL BUDGET 2016/2017

The resolution tabled at Council for consideration with approval of the adjustments budget is:

RECOMMENDATION:

- a) That the Draft Annual Budget of KAI !GARIB Municipality for the MTREF 2016/2017 as set out in the summary be approved:
 - (i) Total Revenue R202.904m
 - (ii) Total Expenditure R194.538m
 - (iii) Total Capital budget R 28.325m
- b) That it will be noted that there are no changes to any budget related policies.
- c) That the Directors put control measures in place to prevent any over-expenditure on the Operational and Capital Budget.
- d) That the Service Delivery Budget and Implementation Plan (SDBIP) be adjusted accordingly and be approved in line with the legislative requirements.

Section 3 - Executive Summary

Introduction

The Annual 2015/2016 budget already indicated to us that the 2015/2016 will be a cash flow challenged year. During the midterm assessment the figures for the six months shows us that the challenge is going to be more serious and that immediately remedial actions need to be put into place.

Remedial actions like the following were recommended to Council with the tabling of the adjustment budget;

1. The constitution of a debt collection unit with the mandate to concentrate on the collection of debt by means of legal actions and at the same time the cleansing of data to support the debt collection efforts.
2. Stricter control over "out of control expenses" like, overtime and vehicle costs. Over time is being assessed on a weekly basis to limit it to "emergency over time" only. This process involves a mind shift from our employees to brake the previous culture and to think outside the box and in the process become more effective.

KGM will have to face the fact that the health of our cash flow will take medium to long term to recover considering material factors like the R98m outstanding creditors together with the current monthly struggle to honour the fixed commitments.

In order for Council to deliver with regard to service delivery serious actions from administration with the necessary support from Council is needed.

PAYMENT PERCENTAGE

As indicated in the Section 72 report, the payment percentage drop significantly since the compiling of the Annual Budget March to May 2015. This gives direction towards 2016/2017. Although the figure was lower in Section 72, a percentage of 80 % was used for the 2016/2017 budget.

ELECTRICITY SERVICE

As to the Council during the last budget processes explained, the electricity services (commercial services) subsidized the other activities of the Council. The practice came under pressure over the past 10 years with the exceedingly increases for Eskom. Exceedingly increases granted Eskom on one side and tariffs municipalities on the other hand can pass on to consumers, constrained by NERSA. The tariffs apply to indigent consumers is further restricted. 44% of the electricity consumers of KGM are registered indigent consumers.

Circular 79;

“Eskom bulk tariff increases In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 9.4 per cent has been approved for the 2016/17 financial year. However NERSA has not yet approved and published guidelines on municipal electricity price increase for the 2016/17 financial year.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability. “

The bulk purchases was increased with the recommended 9.40%, while an 8% was used to increase the income.

Statistics also reflects KGM sells electricity at a loss to the indigent consumers. This is an alarming situation considering that 44% of the consumers are registered indigents.

WATER SERVICE

39% of the water consumers are registered indigent consumers.

An analysis of the metered consumption for the preceding 12 months from February 2015 to January 2016 shows the following consumption within the consumption brackets.

	0 - 6	7 - 20	21-30	31 - 50	> 50	
Indigent	124 248	193 887	73 750	75 877	79 865	547 627
non-indigent	162 496	279 004	130 739	164 132	574 062	1 310 433
						1 858 060

The table also reflects that KGM potential for generating income from water is limited. It also reflects that indigent consumers used 423,379 kl of water in the brackets above 6kl. Considering that these are indigent consumers, this income is lost for the municipality.

KGM had been criticized because of the fact that the water tariffs are not cost reflective. The income in the draft budget is based on the following tariff adjustments.

	0 - 6 KL	7 - 20 KL	21-30 KL	31 - 50 KL	> 50 KL
TARIFFS 15/16	3.89	3.54	4.39	4.54	5.40
INCREASE	29%	25%	14%	21%	20%
TARIFFS 16/17	5.00	4.42	5.00	5.50	6.50

The tariffs and the consumption figures above amounts to the following income projections.

	0 - 6 KL	7 - 20 KL	21-30 KL	31 - 50 KL	> 50 KL	TOT	80%
Indigent	-	1 357 209	368 750	417 324	519 123	-	
non-indigent	812 480	1 953 028	653 695	902 726	3 731 403	8 053 332	6 442 666
	812 480	3 310 237	1 022 445	1 320 050	4 250 526	8 053 332	

The consumption with regard to indigents were not considered for the income projection and an 80% payment percentage is used. This table reflects a potential loss of R2,662m with regard to indigents using above the 6kl bracket.

SEWERAGE SERVICE

Another service rendered by KGM at a big loss. KGM has no other choice but to increase the service tariffs with 15%. Additional to that the tariff

becomes a prepaid tariff. The reason for the high increase is that under the current circumstances KGM will not be able to render the service any longer with current resources. KGM is in the unfortunate situation where many of the older established neighbourhoods do not have waterborne sewerage. These neighbourhoods also are responsible for the majority of the Residential Rates income. KGM must start putting itself in a position to replace some of the dilapidated sewerage trucks in order to maintain service delivery.

REFUSE SERVICE

The situation in the different neighbourhoods is a testimony of the level of the service. KGM has no other choice but to increase the service tariffs to R78.80 per month. The reason for the high increase is that under the current circumstances KGM will not be able to render the service any longer with current resources. KGM must start putting itself in a position to replace some of the dilapidated refuse removal trucks in order to maintain service delivery.

ASSESSMENT RATES

The residential tariffs will increase to R0.006502 for the 2015/2016 financial year.

EMPLOYEMENT COST

With regard to the employment cost the budget is based on the following recommendation of circular 79;

“Employee related costs The South African Local Government Bargaining Council recently entered into a three-year Salary and Wage Collective Agreement for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- *2015/16 Financial Year – 7 per cent*
- *2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent*
- *2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent*

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets. “

CAPITAL BUDGET

The capital budget will comprise the following

REASON	R	FUNDING
95 % of R21,395m	R20,325,250	MIG
Vehicle replacement	R5,000,000	Still to be sourced
Water purification	R3,000,000	Still to be sourced
TOTAL	R28,325,250	

SUMMARY OF THE DRAFT BUDGET

	2016 Actuals	2016 Forecast	Adjustment Budget	Original budget	2016/2017
Revenue					
Revenue from exchange transactions					
Agency services	(4 079 971)	(6 994 236)	(421 500)	(8 083 140)	(421 500)
Interest received	(6 449 406)	(11 056 125)	(11 200 000)	(7 920 000)	(11 200 000)
Rental of facilities and equipment	(136 508)	(234 013)	(261 950)	(183 065)	(261 950)
Service charges	(55 187 756)	(94 607 581)	(81 615 000)	(80 642 500)	(86 124 006)
Other income	(417 836)	(716 290)	(894 500)	(793 535)	(894 500)
Revenue from non-exchange transactions					
Taxation revenue					
Property rates	(20 484 451)	(35 116 202)	(20 485 358)	(24 018 845)	(17 512 844)
Property rates - penalties imposed	(1 185)	(2 032)	(2 200 000)	(2 200 000)	(2 200 000)
Transfer revenue					
Government grants & subsidies	(47 490 000)	(81 411 429)	(67 026 000)	(79 616 000)	(84 192 000)
Fines, Penalties and Forfeits	(54 557)	(93 527)	(97 000)	(94 250)	(97 000)
Total revenue	(134 301 670)	(230 231 435)	(184 201 308)	(203 551 335)	(202 903 800)
Expenditure					
Bulk purchases	14 079 427	24 136 160	46 600 000	50 350 000	55 698 300
Contracted services	8 695 141	14 905 955	13 960 000	6 905 000	13 960 000
Debt impairment	-	-	-	16 500 000	-
Depreciation and amortisation	-	-	-	-	-
Employee related costs	54 076 059	92 701 815	86 797 700	72 451 246	93 037 604
Finance costs	6 275 777	10 758 475	-	1 820 000	-
General expenses	10 901 676	18 688 587	16 881 600	20 925 280	16 881 600
Remuneration of councillors	3 176 804	5 445 950	6 496 000	4 937 000	6 037 000
Repairs and maintenance	1 514 678	2 596 592	2 093 500	2 140 080	2 093 500
Transfers and subsidies	8 787 986	15 065 118	7 329 000	5 738 669	6 830 000
Total expenditure	107 507 547	184 298 653	180 157 800	181 767 276	194 538 004
Operating (surplus) / deficit	(26 794 123)	(45 932 782)	(4 043 508)	(21 784 059)	(8 365 796)
Fair value adjustments	-	-	-	-	-
Profit on disposal of assets	(400 000)	(400 000)	-	-	-
(Surplus) / deficit for the year	(27 194 123)	(46 332 782)	(4 043 508)	(21 784 059)	(8 365 796)

Section 3 - TABLES

NC082 !Kai! Garib - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	13 843	17 614	13 730	26 219	22 685	21 374	20 153	19 713	27 320	28 651
Service charges	71 472	76 833	81 130	78 888	81 615	84 531	88 813	86 134	84 029	88 122
Investment revenue	17	262	130	120	200	108	151	200	125	131
Transfers recognised - operational	48 571	52 456	55 351	55 402	50 712	52 732	52 996	60 797	56 090	58 481
Other own revenue	8 516	9 539	11 634	16 954	12 675	17 507	16 588	12 675	17 666	18 526
Total Revenue (excluding capital transfers and contributions)	142 419	156 704	161 976	177 582	167 887	176 253	178 701	179 519	185 231	193 911
Employee costs	62 612	78 422	86 266	72 451	86 798	86 631	81 508	93 038	90 826	96 965
Remuneration of councillors	5 009	4 704	4 961	4 937	6 496	5 163	5 157	6 037	5 036	5 187
Depreciation & asset impairment	35 682	72 545	44 136	-	-	-	-	-	-	-
Finance charges	997	2 320	2 913	1 820	-	5 826	6 959	-	1 856	1 912
Materials and bulk purchases	41 395	45 543	52 213	52 490	48 694	32 925	25 662	57 792	53 540	55 146
Transfers and grants	11 121	10 908	9 577	5 749	7 329	10 362	14 764	6 830	5 861	6 044
Other expenditure	43 255	38 820	48 144	42 565	30 842	39 130	32 984	30 842	45 217	46 573
Total Expenditure	200 070	253 261	248 211	180 012	180 158	180 036	167 035	194 538	202 337	211 828
Surplus/(Deficit)	(57 651)	(96 557)	(86 235)	(2 430)	(12 270)	(3 783)	11 666	(15 019)	(17 106)	(17 917)
Transfers recognised - capital	25 081	27 816	25 077	24 214	24 214	9 483	15 289	23 395	24 508	24 594
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	26 955	8 376	7 402	6 677
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	26 955	8 376	7 402	6 677
Capital expenditure & funds sources										
Capital expenditure	62 441	53 396	53 407	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Transfers recognised - capital	22 666	27 816	25 077	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 774	25 580	28 330	-	-	-	-	-	-	-
Total sources of capital funds	62 441	53 396	53 407	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Financial position										
Total current assets	36 432	40 185	40 973	43 811	36 133	65 887	76 505	55 042	38 418	33 946
Total non current assets	821 512	852 186	834 526	769 254	790 885	842 163	857 610	759 972	794 476	771 588
Total current liabilities	50 170	88 783	126 189	34 329	98 829	123 377	158 819	44 289	32 182	30 793
Total non current liabilities	54 309	59 302	66 182	60 651	66 182	66 182	65 750	62 139	64 078	67 912
Community wealth/Equity	753 465	744 285	683 128	718 085	662 007	718 490	709 547	708 585	736 633	706 828
Cash flows										
Net cash from (used) operating	69 471	(4 976)	64 556	(3 699)	17 154	(24 133)	34 245	24 363	44 749	45 129
Net cash from (used) investing	4 197	(101 313)	(112 181)	(79 232)	2 055	(118 747)	(131 601)	67	(81 385)	(83 016)
Net cash from (used) financing	12 053	(2 750)	787	(216)	895	(255)	(683)	-	-	-
Cash/cash equivalents at the year end	51 591	(94 480)	(84 582)	(79 812)	24 515	(142 011)	(96 915)	35 896	(740)	(38 627)
Cash backing/surplus reconciliation										
Cash and investments available	14 626	(37 676)	1 191	3 657	3 558	(1 172)	11 533	2 984	3 865	4 141
Application of cash and investments	18 690	4 690	84 418	(5 330)	54 778	65 434	99 335	(18 105)	(8 705)	(6 965)
Balance - surplus (shortfall)	(4 064)	(42 366)	(83 228)	8 987	(51 220)	(66 606)	(87 802)	21 089	12 570	11 105
Asset management										
Asset register summary (WDV)	815 380	846 477	833 996	764 384	786 015	840 857	754 723	754 723	789 687	767 017
Depreciation & asset impairment	35 682	72 545	44 136	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 597	5 077	2 788	2 140	2 094	2 456	2 094	2 094	2 183	2 248
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	113	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

NC082 !Kail Garib - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		82 634	62 892	78 211	90 663	85 924	83 737	94 342	91 863	95 996
Executive and council		705	2 351	2	3 280	3 280	888	3 852	3 430	3 584
Budget and treasury office		81 919	60 531	78 132	87 371	82 644	82 842	90 490	88 421	92 399
Corporate services		10	9	77	12	-	6	-	13	13
<i>Community and public safety</i>		787	2 835	2 651	254	380	278	380	265	278
Community and social services		780	821	1 205	254	378	277	378	265	278
Sport and recreation		8	2 013	1 443	-	2	1	2	-	-
Public safety		-	0	3	0	-	0	-	0	0
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 663	9 580	22 916	30 075	22 232	16 797	21 844	31 147	32 654
Planning and development		4 663	9 580	22 916	30 075	22 232	16 797	21 844	31 147	32 654
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		79 415	109 214	83 274	80 804	83 565	84 924	86 348	86 463	89 577
Electricity		52 742	63 842	57 023	56 091	66 936	59 214	67 203	60 713	62 572
Water		13 610	22 125	13 420	11 601	7 925	12 321	6 795	12 088	12 677
Waste water management		7 715	13 624	7 544	7 975	5 600	7 977	6 885	8 310	8 715
Waste management		5 349	9 623	5 288	5 137	3 104	5 413	5 465	5 352	5 613
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	167 499	184 520	187 053	201 796	192 101	185 736	202 914	209 739	218 505
Expenditure - Standard										
<i>Governance and administration</i>		95 764	145 297	110 871	50 717	59 600	66 384	60 052	57 958	60 898
Executive and council		15 249	15 369	13 822	11 386	16 493	14 308	15 981	12 605	13 171
Budget and treasury office		68 700	116 505	80 199	25 691	24 582	35 186	24 504	28 745	30 084
Corporate services		11 816	13 423	16 850	13 641	18 524	16 890	19 566	16 608	17 643
<i>Community and public safety</i>		9 397	13 163	12 680	9 440	14 481	12 847	14 067	10 940	11 523
Community and social services		5 991	8 591	9 558	7 094	11 896	10 155	11 282	7 998	8 385
Sport and recreation		2 545	3 464	2 064	1 488	1 652	1 712	1 778	1 850	1 973
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	107	346	369	350	395	378	475	507
Health		859	1 001	712	490	584	584	629	616	658
<i>Economic and environmental services</i>		10 751	16 117	17 562	20 842	19 019	21 059	21 603	24 553	25 881
Planning and development		3 266	6 094	9 232	13 868	10 129	12 389	12 147	15 856	16 662
Road transport		7 485	10 023	8 330	6 975	8 890	8 669	9 456	8 697	9 219
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		84 158	78 684	107 098	99 013	87 058	79 747	98 817	108 885	113 525
Electricity		57 273	43 529	60 666	62 640	53 990	41 867	63 603	65 516	67 748
Water		12 853	18 073	18 320	19 091	17 658	20 251	18 720	22 982	24 215
Waste water management		6 181	7 485	17 751	7 202	6 197	7 265	6 597	8 382	8 848
Waste management		7 851	9 597	10 361	10 080	9 213	10 364	9 897	12 005	12 714
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	200 070	253 261	248 211	180 012	180 158	180 036	194 538	202 337	211 828
Surplus/(Deficit) for the year		(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	8 376	7 402	6 677

NC082 !Kai! Garib - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		705	2 351	2	3 280	3 280	888	3 852	3 430	3 584
Vote 2 - BUDGET AND TREASURY		81 919	60 531	78 132	87 371	82 644	82 842	91 760	88 421	92 399
Vote 3 - CORPORATE SERVICES		10	9	77	12	-	6	-	13	13
Vote 4 - COMMUNITY AND SOCIAL SERVICES		1 252	1 524	2 137	8 437	676	7 465	676	8 791	9 219
Vote 5 - TECHNICAL AND ENGINEERING SERVICES		79 476	111 320	84 910	80 912	83 716	85 050	85 229	86 576	89 695
Vote 6 - PLANNING AND DEVELOPMENT		4 137	8 784	21 795	21 784	21 786	9 484	21 397	22 508	23 594
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	167 499	184 520	187 053	201 796	192 101	185 736	202 914	209 739	218 505
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 249	15 369	13 822	11 386	16 493	14 308	15 981	12 605	13 171
Vote 2 - BUDGET AND TREASURY		68 700	116 505	80 199	25 691	24 582	35 186	24 504	28 745	30 084
Vote 3 - CORPORATE SERVICES		11 816	13 423	16 850	13 641	18 524	16 890	19 566	16 608	17 643
Vote 4 - COMMUNITY AND SOCIAL SERVICES		4 391	5 303	5 576	10 737	5 460	8 084	4 917	11 903	12 444
Vote 5 - TECHNICAL AND ENGINEERING SERVICES		98 450	98 494	125 291	112 168	106 858	98 009	119 451	124 589	130 104
Vote 6 - PLANNING AND DEVELOPMENT		1 465	4 168	6 473	6 390	8 240	7 559	10 118	7 886	8 382
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	200 070	253 261	248 211	180 012	180 158	180 036	194 538	202 337	211 828
Surplus/(Deficit) for the year	2	(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	8 376	7 402	6 677

NC082 !Kai! Garib - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	11 017	14 318	13 588	24 019	20 485	20 273	20 152	17 513	25 028	26 246
Property rates - penalties & collection charges		2 825	3 297	142	2 200	2 200	1 101	1	2 200	2 292	2 404
Service charges - electricity revenue	2	50 115	53 325	55 750	54 265	65 200	58 954	63 491	67 203	58 373	61 216
Service charges - water revenue	2	11 134	11 898	12 607	11 555	7 815	12 253	12 906	6 685	12 040	12 627
Service charges - sanitation revenue	2	6 101	6 907	7 544	7 975	5 600	7 977	7 298	6 885	8 310	8 715
Service charges - refuse revenue	2	4 122	4 702	5 230	5 093	3 000	5 347	5 118	5 361	5 306	5 565
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		115	157	204	183	262	195	199	262	191	200
Interest earned - external investments		17	262	130	120	200	108	151	200	125	131
Interest earned - outstanding debtors		7 481	7 907	9 445	7 800	11 000	9 268	10 133	11 000	8 128	8 523
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		139	84	128	94	97	87	72	97	98	103
Licences and permits		–	–	–	–	–	–	–	–	–	–
Agency services		425	774	953	8 083	421	7 199	5 168	422	8 423	8 833
Transfers recognised - operational		48 571	52 456	55 351	55 402	50 712	52 732	52 996	60 797	56 090	58 481
Other revenue	2	356	618	905	794	895	758	615	895	827	867
Gains on disposal of PPE		–	–	–	–	–	–	400	–	–	–
Total Revenue (excluding capital transfers and contributions)		142 419	156 704	161 976	177 582	167 887	176 253	178 701	179 519	185 231	193 911
Expenditure By Type											
Employee related costs	2	62 612	78 422	86 266	72 451	86 798	86 631	81 508	93 038	90 826	96 965
Remuneration of councillors		5 009	4 704	4 961	4 937	6 496	5 163	5 157	6 037	5 036	5 187
Debt impairment	3	13 759	(2 928)	15 719	16 500	–	8 250	–	–	16 830	17 335
Depreciation & asset impairment	2	35 682	72 545	44 136	–	–	–	–	–	–	–
Finance charges		997	2 320	2 913	1 820	–	5 826	6 959	–	1 856	1 912
Bulk purchases	2	37 798	40 466	49 425	50 350	46 600	30 469	23 093	55 698	51 357	52 898
Other materials	8	3 597	5 077	2 788	2 140	2 094	2 456	2 570	2 094	2 183	2 248
Contracted services		7 880	10 505	10 571	8 605	13 960	11 444	14 786	13 960	7 043	7 254
Transfers and grants		11 121	10 908	9 577	5 749	7 329	10 362	14 764	6 830	5 861	6 044
Other expenditure	4, 5	21 616	28 825	21 854	17 460	16 882	19 436	18 198	16 882	21 344	21 984
Loss on disposal of PPE		–	2 419	–	–	–	–	–	–	–	–
Total Expenditure		200 070	253 261	248 211	180 012	180 158	180 036	167 035	194 538	202 337	211 828
Surplus/(Deficit)		(57 651)	(96 557)	(86 235)	(2 430)	(12 270)	(3 783)	11 666	(15 019)	(17 106)	(17 917)
Transfers recognised - capital		25 081	27 816	25 077	24 214	24 214	9 483	15 289	23 395	24 508	24 594
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	26 955	8 376	7 402	6 677
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	26 955	8 376	7 402	6 677
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	26 955	8 376	7 402	6 677
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(32 571)	(68 741)	(61 158)	21 784	11 944	5 700	26 955	8 376	7 402	6 677

NC082 !Kai! Garib - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL AND ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure, to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	3	-	-	-
Vote 2 - BUDGET AND TREASURY		39 774	2 370	2 170	-	800	38	39	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	63	158	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	16	289	-	-	-
Vote 5 - TECHNICAL AND ENGINEERING SERVICES		22 666	51 026	51 238	18 211	19 411	8 687	9 642	23 395	25 465	25 627
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	3 574	3 574	679	5 158	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		62 441	53 396	53 407	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Total Capital Expenditure - Vote		62 441	53 396	53 407	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Capital Expenditure - Standard											
Governance and administration		39 774	2 370	2 170	-	800	101	200	-	-	-
Executive and council		-	-	-	-	-	-	3	-	-	-
Budget and treasury office		39 774	2 370	2 170	-	800	38	39	-	-	-
Corporate services		-	-	-	-	-	63	158	-	-	-
Community and public safety		-	-	-	-	-	16	289	-	-	-
Community and social services		-	-	-	-	-	16	289	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16 152	12 870	14 140	3 874	3 874	685	5 165	-	-	-
Planning and development		-	-	-	3 574	3 574	679	5 158	-	-	-
Road transport		16 152	12 870	14 140	300	300	6	6	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		6 514	38 156	37 098	17 911	19 111	8 681	9 636	23 395	25 465	25 627
Electricity		-	11 215	15 201	-	-	-	-	-	-	-
Water		6 514	23 874	21 897	17 911	19 111	8 559	9 464	23 395	25 465	25 627
Waste water management		-	-	-	-	-	122	172	-	-	-
Waste management		-	3 068	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	62 441	53 396	53 407	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Funded by:											
National Government		22 666	27 816	25 077	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	22 666	27 816	25 077	21 784	23 784	9 483	15 289	23 395	25 465	25 627
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		39 774	25 580	28 330	-	-	-	-	-	-	-
Total Capital Funding	7	62 441	53 396	53 407	21 784	23 784	9 483	15 289	23 395	25 465	25 627

NC082 !Kai! Garib - Table A6 Budgeted Financial Position

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
ASSETS													
Current assets													
Cash			14 857	2 404	1 651	3 590	2 689	3 582	11 466	2 984	3 865	4 141	
Call investment deposits	1		67	67	67	67	869	67	67	—	—	—	
Consumer debtors	1		19 575	29 974	35 231	37 723	30 395	60 469	63 060	46 300	32 065	27 255	
Other debtors			—	5 679	2 297	—	—	—	—	4 219	—	—	
Current portion of long-term receivables			1 047	1 037	802	998	1 211	802	802	890	982	960	
Inventory	2		887	1 023	925	1 432	969	967	1 110	648	1 506	1 590	
Total current assets			36 432	40 185	40 973	43 811	36 133	65 887	76 505	55 042	38 418	33 946	
Non current assets													
Long-term receivables			6 132	5 709	530	4 870	4 870	1 306	1 070	5 249	4 789	4 571	
Investments			—	—	—	—	—	—	—	—	—	—	
Investment property			1 134	1 200	1 300	1 300	1 400	1 300	1 300	1 400	1 500	1 700	
Investment in Associate			—	—	—	—	—	—	—	—	—	—	
Property, plant and equipment	3		814 186	845 177	832 620	763 042	784 563	839 448	855 131	753 236	788 121	765 231	
Agricultural			—	—	—	—	—	—	—	—	—	—	
Biological			—	—	—	—	—	—	—	—	—	—	
Intangible			60	100	75	42	52	109	109	87	66	85	
Other non-current assets			—	—	—	—	—	—	—	—	—	—	
Total non current assets			821 512	852 186	834 526	769 254	790 885	842 163	857 610	759 972	794 476	771 588	
TOTAL ASSETS			857 944	892 370	875 499	813 065	827 019	908 050	934 116	815 013	832 894	805 533	
LIABILITIES													
Current liabilities													
Bank overdraft	1		298	40 147	527	—	—	4 821	—	—	—	—	
Borrowing	4		2 982	2 675	4 245	2 382	3 182	3 960	3 960	4 287	2 341	2 303	
Consumer deposits			1 536	1 592	1 629	1 700	1 689	1 659	1 664	1 620	1 750	1 800	
Trade and other payables	4		44 734	38 770	117 222	24 469	86 933	110 371	150 629	32 487	21 880	20 014	
Provisions			621	5 598	2 566	5 778	7 026	2 566	2 566	5 895	6 211	6 677	
Total current liabilities			50 170	88 783	126 189	34 329	98 829	123 377	158 819	44 289	32 182	30 793	
Non current liabilities													
Borrowing			10 245	7 737	6 681	6 876	6 681	6 681	6 248	5 872	6 608	6 350	
Provisions			44 063	51 565	59 501	53 775	59 501	59 501	59 501	56 267	57 470	61 563	
Total non current liabilities			54 309	59 302	66 182	60 651	66 182	66 182	65 750	62 139	64 078	67 912	
TOTAL LIABILITIES			104 479	148 085	192 371	94 980	165 012	189 560	224 569	106 428	96 260	98 706	
NET ASSETS			5	753 465	744 285	683 128	718 085	662 007	718 490	709 547	708 585	736 633	706 828
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			753 465	744 285	683 128	718 085	662 007	718 490	709 547	708 585	736 633	706 828	
Reserves	4		—	—	—	—	—	—	—	—	—	—	
Minorities' interests			—	—	—	—	—	—	—	—	—	—	
TOTAL COMMUNITY WEALTH/EQUITY			5	753 465	744 285	683 128	718 085	662 007	718 490	709 547	708 585	736 633	706 828

NC082 !Kai! Garib - Table A7 Budgeted Cash Flows

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
	Property rates, penalties & collection charges		76 075	7 215	8 473	6 705	22 685	(3 863)	(7 676)	26 219	27 320	28 651
	Service charges		71 472	76 833	81 130	80 642	82 300	84 531	88 813	79 628	84 029	88 122
	Other revenue		1 035	1 632	2 190	9 154	1 675	8 240	6 054	1 675	9 538	10 003
	Government - operating	1	48 571	52 456	55 351	56 332	50 712	52 732	52 996	60 797	56 090	58 481
	Government - capital	1	25 081	27 816	25 077	23 284	24 214	9 483	15 289	23 395	24 508	24 594
	Interest		7 499	8 169	9 575	7 920	11 200	9 376	10 284	11 200	8 253	8 655
	Dividends		-	-	-	-	-	-	-	-	-	-
Payments												
	Suppliers and employees		(148 143)	(165 869)	(104 749)	(180 177)	(168 303)	(168 444)	(109 793)	(171 721)	(157 272)	(165 420)
	Finance charges		(997)	(2 320)	(2 913)	(1 820)	-	(5 826)	(6 959)	-	(1 856)	(1 912)
	Transfers and Grants	1	(11 121)	(10 908)	(9 577)	(5 739)	(7 329)	(10 362)	(14 764)	(6 830)	(5 861)	(6 044)
NET CASH FROM/(USED) OPERATING ACTIVITIES			69 471	(4 976)	64 556	(3 699)	17 154	(24 133)	34 245	24 363	44 749	45 129
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
	Proceeds on disposal of PPE		-	2 419	-	-	-	-	400	-	-	-
	Decrease (Increase) in non-current debtors		4 197	424	5 179	551	-	(776)	(540)	-	-	-
	Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current investments		-	-	-	-	3 591	-	-	67	-	-
Payments												
	Capital assets		-	(104 156)	(117 360)	(79 783)	(1 536)	(117 971)	(131 460)	-	(81 385)	(83 016)
NET CASH FROM/(USED) INVESTING ACTIVITIES			4 197	(101 313)	(112 181)	(79 232)	2 055	(118 747)	(131 601)	67	(81 385)	(83 016)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
	Short term loans		(1 047)	10	235	12	-	-	-	-	-	-
	Borrowing long term/refinancing		13 084	-	1 571	-	1 311	0	-	-	-	-
	Increase (decrease) in consumer deposits		16	56	37	100	89	30	35	-	-	-
Payments												
	Repayment of borrowing		-	(2 815)	(1 056)	(328)	(506)	(285)	(718)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			12 053	(2 750)	787	(216)	895	(255)	(683)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
		2	85 721	(109 039)	(46 839)	(83 147)	20 103	(143 135)	(98 038)	24 430	(36 636)	(37 887)
	Cash/cash equivalents at the year begin:	2	(34 130)	14 559	(37 743)	3 335	4 412	1 124	1 124	11 466	35 896	(740)
	Cash/cash equivalents at the year end:	2	51 591	(94 480)	(84 582)	(79 812)	24 515	(142 011)	(96 915)	35 896	(740)	(38 627)

NC082 !Kai! Garib - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	51 591	(94 480)	(84 582)	(79 812)	24 515	(142 011)	(96 915)	35 896	(740)	(38 627)
Other current investments > 90 days		(36 965)	56 804	85 772	83 469	(20 957)	140 839	108 447	(32 911)	4 605	42 767
Non current assets - Investments	1	—	—	—	—	—	—	—	—	—	—
Cash and investments available:		14 626	(37 676)	1 191	3 657	3 558	(1 172)	11 533	2 984	3 865	4 141
Application of cash and investments											
Unspent conditional transfers		6 922	4 830	6 169	—	2 169	6 169	6 169	—	—	—
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2										
Other working capital requirements	3	11 769	(139)	78 249	(5 330)	52 609	59 265	93 166	(18 105)	(8 705)	(6 965)
Other provisions											
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		18 690	4 690	84 418	(5 330)	54 778	65 434	99 335	(18 105)	(8 705)	(6 965)
Surplus(shortfall)		(4 064)	(42 366)	(83 228)	8 987	(51 220)	(66 606)	(87 802)	21 089	12 570	11 105

NC082 IKail Garib - Table A9 Asset Management

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE											
Total New Assets		1	62 441	53 396	53 407	21 784	23 784	117 807	23 395	25 465	25 627
Infrastructure - Road transport			16 152	12 870	14 140	300	300	117 807	-	-	-
Infrastructure - Electricity			-	11 215	15 201	-	-	-	-	-	-
Infrastructure - Water			6 514	23 874	21 897	17 911	19 111	-	23 395	25 465	25 627
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	3 068	-	3 574	3 574	-	-	-	-
Infrastructure			22 666	51 026	51 238	21 784	22 984	117 807	23 395	25 465	25 627
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	39 774	2 370	2 170	-	800	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets		2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			16 152	12 870	14 140	300	300	117 807	-	-	-
Infrastructure - Electricity			-	11 215	15 201	-	-	-	-	-	-
Infrastructure - Water			6 514	23 874	21 897	17 911	19 111	-	23 395	25 465	25 627
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	3 068	-	3 574	3 574	-	-	-	-
Infrastructure			22 666	51 026	51 238	21 784	22 984	117 807	23 395	25 465	25 627
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			39 774	2 370	2 170	-	800	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	62 441	53 396	53 407	21 784	23 784	117 807	23 395	25 465	25 627
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	161 959	168 124	165 626	151 785	156 066	166 984	149 835	156 774	152 221
Infrastructure - Electricity			86 622	89 919	88 583	81 181	83 470	89 310	80 137	83 849	81 414
Infrastructure - Water			273 437	283 845	279 628	256 261	263 489	281 921	252 968	264 684	256 996
Infrastructure - Sanitation			52 260	54 249	53 443	48 977	50 358	53 881	48 347	50 587	49 117
Infrastructure - Other			1 912	1 985	1 955	1 792	1 842	1 971	1 769	1 851	1 797
Infrastructure			576 190	598 122	589 236	539 996	555 226	594 068	533 056	557 744	541 545
Community			15 548	16 140	15 900	14 571	14 982	16 030	14 384	15 050	14 613
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			1 134	1 200	1 300	1 300	1 400	1 300	1 400	1 500	1 700
Other assets			222 448	230 915	227 485	208 475	214 355	229 350	205 796	215 327	209 073
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			60	100	75	42	52	109	87	66	85
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	815 380	846 477	833 996	764 384	786 015	840 857	754 723	789 687	767 017
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment			35 682	72 545	44 136	-	-	-	-	-	-
Repairs and Maintenance by Asset Class		3	3 597	5 077	2 788	2 140	2 094	2 456	2 094	2 183	2 248
Infrastructure - Road transport			312	1 120	118	90	88	104	88	92	95
Infrastructure - Electricity			1 825	993	1 390	1 067	1 044	1 225	1 044	1 089	1 121
Infrastructure - Water			599	1 801	731	561	549	644	549	572	590
Infrastructure - Sanitation			90	20	16	13	12	14	12	13	13
Infrastructure - Other			12	945	511	392	383	450	383	400	412
Infrastructure			2 838	4 880	2 766	2 123	2 077	2 436	2 077	2 166	2 231
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	759	197	22	17	16	19	16	17	17
TOTAL EXPENDITURE OTHER ITEMS			39 279	77 622	46 924	2 140	2 094	2 456	2 094	2 183	2 248
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			0.4%	0.6%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Renewal and R&M as a % of PPE			0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Quality certificate

I, J G LATEGAN , acting municipal manager of KAI !GARIB MUNICIPALITY, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name

Municipal manager of KAI ! GARIB NC083

Signature

Date _____

PART 2 - B-SCHEDULES

